

## FY 1997 Financial Information Data Request

<b>Schedule Description</b>	<b>Schedule Number</b>
Revenue and Expense Elimination Data	D-2
Asset and Liability Elimination Data	D-3
Fund Balance with Treasury	D-4
Investments	D-5
Accounts Receivable	D-6
Loans Receivable	D-7
Inventory and Related Property	D-8
Property Plant and Equipment Policy Information	D-9
Capital Leases	D-10
Operating Leases	D-11
Notes Payable to Treasury	D-12
Operating Expenses	D-13
Revenue Information	D-14
Prior Period Adjustments	D-15
Stewardship Reporting Information	D-16
Sample Journal Entry Form	D-17

# FY 1997 Financial Information Data Request

## Data for Revenue & Expense Eliminations

For further information, contact:

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

**Instructions:**

- 1) Fill in account number(s) with intra-Department balances. Indicate account balances by bureaus. Use additional columns if needed.
- 2) Data should be reconciled with other Bureaus (to within \$10,000). Use Footnotes to explain known reconciling items.
- 3) Non-DOI information is requested only to enable the column totals to tie to the adjusted trial balance. This information will not be used for the consolidated financial statements.

	51____ Revenue from Goods Sold - Federal	52____ Revenue from Services Provided - Fed	59____ Other Revenue - Federal	<u>Other Rev Accts</u> a/c # _____ a/c # _____		61____ Operating Expense - Funded	61____ Operating Expense - Future Funded	65____ Cost of Goods Sold	<u>Other Exp Accts</u> a/c # _____ a/c # _____	
FWS										
USGS										
BIA										
BLM										
MMS										
USBM										
NBS										
NPS										
BOR										
OSM										
Ofc Secy										
OAS										
TIA										
<b>SubTotal-DOI</b>										
Non-DOI										
<b>Adj TB Total</b>										

# FY 1997 Financial Information Data Request

## Data for Asset & Liability Eliminations

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

For further information, contact:

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

**Instructions:**

- 1) Fill in account number(s) with intra-Department balances. Indicate account balances by bureaus. Use additional columns if needed.
- 2) Data should be reconciled with other Bureaus (to within \$10,000). Use Footnotes to explain known reconciling items.
- 3) Non-DOI information is requested only to enable the column totals to tie to the adjusted trial balance. This information will not be used for the consolidated financial statements.

		13____ Accounts Receivable- Federal	13____ Accounts Receivable - Unbilled - Fed	14____ Advances to Others- Federal	Other Asset Accts a/c # _____ a/c # _____		21____ Accounts Payable - Federal	21____ Other Accrued Liabilities - Federal	23____ Advances from Others- Federal	Other Liab Accts a/c # _____ a/c # _____	
FWS											
USGS											
BIA											
BLM											
MMS											
USBM											
NBS											
NPS											
BOR											
OSM											
Ofc Secy											
OAS											
TIA											
<b>SubTotal-DOI</b>											
Non-DOI											
<b>Adj TB Total</b>											

# FY 1997 Financial Information Data Request

## Fund Balance with Treasury

For further information, contact:

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

**Instructions:**

- 1) Summarize Fund Balances with Treasury. Report non-entity assets separately from entity assets.
- 2) Accounts may be combined or disaggregated, as appropriate, but must tie to Adjusted Trial Balance totals for the indicated accounts.

**Fiscal Year 1996**

Account Number(s)	Obligated	----Unobligated---- Available	Unavailable	Adj TB Total
Bureau ("Entity") Assets:				
<b>SubTotal-Bureau</b>				
Non-Entity Assets:				
<b>Total</b>				

# FY 1997 Financial Information Data Request

## Investments

For further information, contact:

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

**Instructions:**

1) For each SGL investment account, summarize investments by type, for example Treasury Overnight, Treasury Notes, commercial CD's etc. and indicate whether the investment is an entity or non-entity asset, its face value, unamortized discount or premium and net value and the maturity dates or range of maturity dates for the investments.

Account #	Investment Description	Entity or Non-Entity	Face Value	Unamortized Premium (Discount)	Net Value	Maturity Date(s)
<b>Adjusted Trial Balance Account Total</b>						
<b>Adjusted Trial Balance Account Total</b>						

# FY 1997 Financial Information Data Request Accounts Receivable

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

**For further information, contact:**

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

**Instructions:**

- 1) Short-Term Receivables are those which are currently payable to the entity, or which will be payable in the next 12 months (regardless of whether customer payments are up to date). Long Term Receivables are those which are not due from the customer in the next 12 months. These should be presented separately from short-term receivables.
- 2) For each general type of receivable, list the total receivables in the appropriate aging category, the allowance, and net receivable.
- 3) Use Other for advances and interest, if necessary. Add additional columns if needed.
- 4) List the SGL account numbers containing these balances. (\*) Note: The Net Receivable must equal the sum of the SGL account numbers listed here. Federal totals will include intra-Department receivables.
- 5) Briefly describe the method(s) used for estimating the allowance. Explain the reason for any allowance against federal receivables.

	Entity				Custodial / Non-Entity (describe)		Other (describe)	Other (describe)	Total Receivables
	Billed Public	Unbilled Public	Billed Federal	Unbilled Federal					
Short Term Receivables:									
Not Past Due									
1 to 90 days past due									
Between 91 & 180 days past due									
Between 180 days and 1 yr past due									
Over 1 year past due									
Total Short Term Receivables									
Long Term Receivables									
Allowance for Doubtful Accounts									
Net Receivable (*)									
SGL Account Numbers:									
Method(s) for estimating allowance, and other comments:									

# FY 1997 Financial Information Data Request

## Loans Receivable

For further information, contact:

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

**Instructions:**

- 1) Indicate the loan and interest receivables and allowances for credit reform loans and liquidating loans.
- 2) Make sure that the totals agree to the indicated adjusted trial balance account numbers

Credit Reform Loans	Account Number(s)	Loan Receivable	Allowance for Doubtful Accounts	Net Loan Receivable	Loan Interest Receivable	Allowance for Doubtful Accounts	Net Loan Int. Receivable	Total Net Loans & Int. Receivable
Describe important aspects of your loan program(s)								

  

Liquidating Loans	Loan Receivable	Allow/Dbtful Accounts	Net Loan	Int. Rec. on Loans	Allow/Dbtful Accounts	Net Int Receivable	Total Net Loans & Int. Receivable
Describe important aspects of your loan program(s)							

# FY 1997 Financial Information Data Request

## Inventory and Related Property

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

For further information, contact:

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

**Instructions:**

1) For Operating Materials and Supplies and Inventory Held for Sale indicate that which: (a) Will be used or sold within one year, (b) Is held for use or sale beyond one year, and (c) Is not expected to be used or sold in the normal course of business. Exclude amounts which have already been written down to \$0 or otherwise have no financial value.

Account #		Used / Sold Within 1 Yr	Held for Future Sale	Excess / Obsolete	Other	Total	Comments / Description
1510	Operating Materials & Supplies						
1520	Inventory Held for Sale						

2) Indicate the changes in amounts of property seized or forfeited as a result of law enforcement activities during the year. Include non-monetary seized property which may not yet be reflected on the general ledger. Exclude property which cannot legally be sold, or otherwise has no financial value.

Account #		Balance Beg. of Year	Additions	Deletions	Other Changes	End of Year Balance	Comments / Description
1541	Forfeited Property Held for Sale						
	Seized Prop-Cash & Cash Equiv.						
XXXX	Seized Prop - Non-Monetary						



# FY 1997 Financial Information Data Request

## Property, Plant & Equipment

For further information, contact:

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

**Instructions:**

- 1) Financial data for each major category of property will be obtained from the trial balance data.
- 2) Indicate primary depreciation method, capitalization threshold and range of useful lives for each category, as well as a description of major types of assets included in the category.

	Estimated Useful Life	Capital- ization Threshold	Depr. Method	Description of Major Types of Property
<b>Buildings</b> (& general PP&E land) Accts: 1710 & 1730 to 1739				
<b>Construction in Progress</b> Acct: 1720				
<b>Other Structures and Facilities</b> Accts: 1740 to 1749				
<b>Equipment, Vehicles and Aircraft</b> Accts: 1750 to 1759 and 1810 to 1839				
<b>Other PP&amp;E</b> Accts: 1891 to 1899				

# FY 1997 Financial Information Data Request

## Capital Leases

For further information, contact:

Bureau: \_\_\_\_\_  
Date Prepared: \_\_\_\_\_

Name: \_\_\_\_\_  
Phone: \_\_\_\_\_

**Instructions:**

- 1) Identify the total assets under capital leases, by major property category. (Exclude leases with other DOI bureaus.)
- 2) Identify future payments by year of expected future payment, adjustments for interest and the net lease liability. Indicate what portion of future payments is funded or unfunded. (Exclude leases with other DOI bureaus.)
- 3) Briefly describe the capital leases.

Assets Under Cap Lease	Land & Buildings	Other Structures	Vehicles & Equipment	Other	Total	Total Funded	Total Unfunded
Assets							

**Future Payments Due**

FY 98							
FY 99							
FY 2000							
FY 01							
FY 02							
After 5 Yrs							
<b>Total Future Pmts</b>							
Less: Imputed Int & Other							
<b>Net Cap Lease Liab</b>							
Description of capital lease arrangements							

# FY 1997 Financial Information Data Request

## Operating Leases

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

**For further information, contact:**

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

**Instructions:**

- 1) Identify future operating lease payments by type of asset leased and year of expected future payment.
- 2) Exclude leases with other DOI bureaus.

	Land & Buildings	Other Structures	Vehicles & Equipment	Other	Total
<b>Future Payments Due:</b>					
FY 98					
FY 99					
FY 2000					
FY 01					
FY 02					
After 5 Yrs					
<b>Total Future Pmts</b>					
<b>Description of Operating Leases</b>					

## FY 1997 Financial Information Data Request

### Notes Payable to Treasury

**For further information, contact:**

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

Instructions:

- 1) For Notes Payable to Treasury, indicate the total amount of the principle and interest payable, the amounts past due, and expected 1998 payments. Indicate the the interest rate and maturity date of each loan.
- 2) For each column, indicate the account number(s) associated with that amount.

<b>Project Rate / Interest Rate and Maturity Date</b>	<b>Total Amount of Loan</b>	<b>Accrued Interest</b>	<b>Total Payable</b>	<b>Loan Principle in Arrears</b>	<b>Interest Arrearage</b>	<b>FY 1998 Principle Pmts Due</b>	<b>FY 1998 Interest Pmts Due</b>
<b>Total</b>							
<b>Account Numbers</b>							

# FY 1997 Financial Information Data Request Operating Expenses

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

**For further information, contact:**  
**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

**Instructions:**

- 1) List operating expenses by major object class. Amounts should be presented net of Intra-bureau transactions.
- 2) Provide a description of large amounts of "Contractual Services" and "Grants, Subsidies and Contributions" as well as any other large or unusual amounts.

	Account 6111	Account 6112	Account 6113	Account 6122		Total Op. Expenses	Comments / Description
Salaries and Benefits							
Contractual Services							
Grant, Subsidies and Contributions							
Rent, Communications & Utilities							
Supplies and Materials							
Travel and Transportation							
Printing & Reproduction							
Acquisition of Non-Capitalized Equipment							
Acquisition of Stewardship Property							
Other:							
Other:							
Other:							
Other							
<b>Adjusted Trial Balance Total</b>							

# FY 1997 Financial Information Data Request Revenues

For further information, contact:

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

Instructions:

1) For each significant Exchange Revenue and Non-Exchange Revenue account used by the Bureau, describe the goods, services and/or activity that generates the revenue.

Account Number	Description of goods, services or activity that produces the revenue
<b><u>Exchange Revenues</u></b>	
a) 5101	
b) 5102	
c) 5201	
d) 5202	
e) 5901	
f) 5902	
g)	
h)	
<b><u>Non-Exchange Revenues</u></b>	
a) 5990	
b) 5991	
c) 5992	
d)	
e)	

# FY 1997 Financial Information Data Request Prior Period Adjustments

For further information, contact:

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

**Instructions:**

- 1) Summarize and explain the transactions (if any) which have been recorded to Account 7400, "Prior Period Adjustments" during the fiscal year.
- 2) Indicate amount of unexpended appropriations (acct 5700) generated by the transaction

Description of Adjustment	Account 7400	Unexpended Appropriations	Comments
<b>Implementation of New Accounting Policies:</b>			
1 Write Off Stewardship Land			
2 Write Off Heritage Assets			
3			
4			
<b>Other Changes in Accounting Policy:</b>			
1			
2			
<b>Corrections of Errors and Other:</b>			
1			
2			
3			
4			
<b>Total Acct 7400 - Prior Period Adjustments</b>			

# FY 1997 Financial Information Data Request Stewardship Reporting

For further information, contact:

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

**Name:** \_\_\_\_\_  
**Phone:** \_\_\_\_\_

**Instructions:**

1) Summarize fiscal year 1997 expenses incurred (not obligations) in the following stewardship categories. Under each category, summarize by major type of activity, e.g. Biological Research, Geologic Research, etc. See SFFAS #8 for additional info regarding categories.

Investment in Research & Dev -- Expenses that fund basic, applied or developmental research

Investment in Human Capital -- Expense that fund education programs. Excludes training of the Federal workforce

Investment in Non-Federal Physical Property -- Purchase or construction of assets that the Fed government does not retain title to (e.g. certain BIA construction)

2) Include a brief description of each type of activity.

3) Include information for any of the last 1 to 4 years for which data can be estimated. Prior year data need not be audited.

4) THIS INFORMATION WILL BE REQUIRED FOR FY 1998.

	Fiscal Year 1997	Optional Additional Information (unaudited)				Description
		FY 1996	FY 1995			
<b>Investment in Research &amp; Dev</b>						
1)						
2)						
3)						
4)						
4)						
<b>Investment in Human Capital</b>						
1) BIA Education Programs						
2) Job Corps						
3)						
<b>Investment in Non-Federal Physical Property</b>						
1)						
2)						



### FY 1997 Financial Information Data Request Adjusting Journal Entry

**For further information, contact:**

**Bureau:** \_\_\_\_\_  
**Date Prepared:** \_\_\_\_\_

Name: \_\_\_\_\_  
Phone: \_\_\_\_\_

Instructions:

- 1) Indicate the SGL accounts and either the Treasury Fund Symbol or Fund Category (e.g. Misc Rects, WCF, etc.) impacted by the entry.
- 2) Number journal entries sequentially as they are forwarded to PFM. Provide a description or explanation of the entry.
- 3) Any format that provides this information may be used. (This spreadsheet is not required.)

Entry No: \_\_\_\_\_

Fiscal Year Impacted: \_\_\_\_\_

[illegible]